Telangana Social Welfare Residential Educational **Institutions Society**

(TSWREIS)

Telangana State.

Audit Report for the FY 2018-19

Name of the Institution/School	TSWRDCW - WANAPARTHI			
District	WANAPARTHY			

Auditor:

KANDULA & ASSOCIATES CHARTERED ACCOUNTANTS

D No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments, St. No. 4, Habsiguda, Hyderabad - 500017 Telangana. E-mail. cakrishna50@gmail.com & kandula.cas@gmail.com



KANDULA & ASSOCIATES

CHARTERED ACCOUNTANTS

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D. No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments, St. No. 4, Habsiguda, Hyderabad - 500017
Telangana INDEPENDENT AUDITOR'S REPORT

To The Secretary, TSWREIS, Masab Tank Hyderabad.

Report on Financial Statements

We have audited the attached Balance Sheet of TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS), TSWRDC WANAPARTHY, WANAPARTHY DISTRICT, as at 31st March, 2019 and also the Income & Expenditure for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the school with the generally accepted accounting principles (Indian GAAP). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view are free from material misstatements whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by ICAI. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the school/Institution's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in circumstances but not for the purpose of expressing an opinion on the effectiveness of the institution's internal control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the school/Institution as well as evaluating the overall presentation of the financial statements.



Basis for Qualified Opinion:

We draw the attention to the following Notes to financial statements

- (a) Regarding non provision of depreciation for the period from 01.04.2018 to 31.03.2019, resulting in understatement of expenditure of Assets.
- (b) The financial statements are prepared on cash basis as against accrual system of accounting.

The impact of the above on the financial statements is not ascertained.

Our opinion is qualified with respect to the above matters.

Qualified Opinion:

In our opinion except for the effects of the matters described in the basis of qualified opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the Institution as at 31st March, 2019.
- b) In case of Income & Expenditure Account, of the Excess of expenditure over Income of the school for the period from 01.04.2018 to 31.03.2019.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2018 to 31.03.2019.

Emphasis of Matter:

We draw the attention to the following notes to accounts

- (a) Physical verification of Fixed Assets has not been conducted for the year ended on that date.
- (b) Physical verification of Provisions & Food Stuff has not been conducted for the year ended on that date
- (c) Regarding the amount received from Society Head Office towards Diet, Salaries & Maintenance Expenditure treated as a Capital Grant.
- (d) Regarding old balances lying in the Balance Sheet.

Our opinion is not qualified with respect to the above matters.

Report on Other matter:

To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure account and Receipts & Payments account dealt with this report are in agreement with the books of account of the school/Institution.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

- a. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.
- b. Outsourcing Man Power- The method resorted by the institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 - (a) No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 - (b) It is observed that bills have not been provided for outsourcing contracts.
- c. We have not conducted physical verification of Rice, Provisions and other items as on 31st march. The closing stock of such items is taken as certified by the school/Institution management.
- d. Fixed Assets are shown at cost. No depreciation is provided.
- e. Maintenance of EMD Register was not satisfactory.
- f. Closing stock is valued at cost and certified by the school/Institution.
- g. Budgetary control system is not observed.
- h. Electrical goods, Medicines, Sports material and computer consumable registers maintenance was not satisfactory.
- i. The institution is advised to improve the quality of recording the books of accounts, we are of an opinion that uniform procedures/formats are not as prescribed by HO and training also be given to the all concerned. Computerization of books of accounts would ensure a better quality and uniform accounting system.

For Kandula& Associates

YDERABAD

Chartered Accountants

(K. Gopala Krishna) Partner

Place: Hyderabad Date: 05/12/2010

Annexure

Significant Accounting Policies

1. Basis for preparation of Financial Statements

The Financial statements are prepared under the historical cost convention. Institution is following cash system of accounting

2. Grants

Grants received from head office have been treated as Capital Receipt.

3. Fixed Assets

Fixed Assets are shown at cost. Cost comprises of purchase price inclusive of all taxes, freight and incidental charges and attributable expenses relating to acquisition and installation.

4. Contingencies

Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

5. Revenue Recognition

The Interest Income received on the Grants amounts was shown as Miscellaneous Income in the Receipts and Payments Accounts and also other minor receipts. The said interest was accounted on receipt basis.

6. Other Policies

All the other Accounting Policies are generally consistent with normally accepted accounting policies.



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS)

TSWRDC WANAPARTHY, WANAPARTHY DISTRICT

Financial Year 2018-19

Audit Observations:

- The financial statements are prepared on Cash basis as against accrual system of accounting.
- Cosmetic register was not maintained properly
- Salary acquaintance register was not maintained.
- Non satisfactory of income tax rules.
- Diet registers were not maintained properly.

Following discrepancies were also observed during the course of audit.

Date	Particulars	Cheque /Cash	Amount	Observations
02.04.2018	Stationery	135150	1,500	Amount paid towards Stationery but Supporting bills were not submitted during the course of audit.
03.04.2018	Internet	135751	1,000	Amount paid towards Catering charges but proper bills were not submitted during the course of audit.
04.04.2018	Examination fee	135154	34,200	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
04.04.2018	Examination fee	135153	2,21,250	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
04.04.2018	Stationery	135156	625	Amount paid towards Stationery but Supporting bills were not submitted during the course of audit.
04.04.2018	Lab material	135158	15,000	Amount paid towards Lab material but Supporting bills were not submitted during the course of audit.
06.04.2018	Examination fee	135159	750	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
06.04.2018	Conveyance	135160	2,500	Amount paid towards Staff conveyance but Supporting documents were not submitted during the course of audit.

06.04.2018	Transport	135162	600	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
11.04.2018	Transport	135164	300	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
17.04.2018	Transport	135165	1,000	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
18.04.2018	Building shifting charges	135168	2,550	Amount paid towards Building shifting charges but Supporting documents were not submitted during the course of audit.



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)					
UNIT (RCO/School/College) TSWRDC (W) WANAPARTHY					
DISTRICT:	WANAPARTHY				
	TSWRDC (W) WA				

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
1	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	6,15,392	2111	Medical reimbursment	
			2113	C M Relief fund	
			-	Govt.Challans	
200			6001-04		
78	REVENUE RECEIPTS			Pay & Allowances	89,69,322
1003	Interest on FDR	the state of the s	19		
1004	Interest on SB a/c		6006-	EL Encashment	
1232	Sale of Gunny Bags/Broken Rice old news		6007	PPF	
1005	papers/condemned furniture, empty oil tins/			Payment of Professional Tax	
	milk covers/ unserviceable articles etc.,		6011	PRC Arrears	
1006-07	Sale of Tender Applications	12,000	6015	TTA	
1104	Fines - Collected from students				
-		39,895	6016	LTC	
1104	Rent from Quarters (Salary Deductions)	-	6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	53,970
1002	Head office A/C (General)	75,79,887		School/college Expenditure	
1002	Head office A/C (Salaries)	91,24,934	4003	Development of School Campus	
2106	Head office GSLI		4003	Misc contingent Expenses including	
3003	Head office G.I.S		1 4003	Camp Maintenance	
3004	Head office G.P.F		4004	Sweeping Contract Expenditure	2,66,441
2109	Employees Relief Fund (ERF)		4005	Bore well repair charges	10,500
2001	Earnest money deposit (EMD)	3,64,000	4006	Dennise and maintanance of Cleaning	
No.			4006	Repairs and maintanance of Electricals	
	Specific Receipts		4007	Repairs to furniture	
3011	Funds from SSC Board		4013-	Discol Manager (Francisco)	
	The second secon		4014	Diesel /Kerosene (Emergency Lighting)	
2003	Funds from Board of Internediate Education (BIE)		6022	Hospitality charges	
2014	The state of the s		7021	Advertisement Charges	-
30.	Post Metric Scholarship	the second secon	The second second second	Telephone & Internet Charges	33.000
000	Cash Awards / Prathibha Awards		7025	Postage/Telegram	32,000
	Other Awards		7027	CUG	-
	Other Scholarship	CONTRACTOR OF THE PARTY OF THE	7029	Stationery office	
2011	Teaching Grant		7029	The second secon	35,319
	Red Ribbon		****	IMPACT Programme	
2013	Rajiv Vidya Mission (RVMS)			Expenditure on Students Amenities	
2014	School Grant				
	SSA Grant		5002	Student Uniforms	
	Balika Sisu Samrakshana scheme		5003	Bedding Material	
	SAAP Funds		5005	Purchase of Towels	
434	The state of the s		5006	PT Dresses	
	Samkeshma Bata		5007-10	Note Books & Text Books, Work Books &	
20.	RWS	2,94,238	3007-10	EMCET Book	
-	Other Receipts		5014	Stitching Charges	11 770
2014	nter Account Bank Transfer from General a/c		5101	Barber Charges	11,778
Marie Co.	o Salary a/c		AND DESCRIPTION OF THE PERSON NAMED IN	Washing Charges	Contract of the Contract of th
			5103	Cosmetic Charges	
100-	oans & Advancees		5301	Plates & Glasses	1,45,822
1 800	nter-Units Transfers		Control and in the control of	Trunk Boxes	
101	APCO Advance			the state of the s	54,880
TOS E	ducation Advance			Footwear	1,24,740
	Other advances	44,507		Stationery	3,21,456
2002 F	ixed Deposits (Matured)	24550C	and the same of the same of	Student Diet Expenses	
William .	deposits (Matured)	2001	5201-03	Diet Expenditure	37,91,676

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
Cour	Recoveries		E204		8,63,80
	House Rent Recovery	And the same of th	5204	Catering Expenses	
1101	Recoveries of Water and maintainence charges	The second secon	5205	Hostel Contingent Expenses	1,27,01
1102	from staff		CONTRACTOR OF THE PARTY OF THE		William or the second of the second
	Recovery of excess Payment (Nature)		embron plantin a real re	Health & Hygiene	Company of the National Conference of
1103	National Green Corporation	The second secon	2114	Hospitalization/Surgery Expenses	the other particular in the second
2003			5012	Funeral charges/Exgretia to students	
2006	TDS Recoveries of telephone charges from staff				89,34
	Refund of Unspent Advance (Nature)		5104	Medicine/First AID Expenses	5,06
2100	Recoveries of C M Relief fund		5105	Conveyance to Sick Students	14,50
2113			6005	Doctors Honorarium	14,50
	Flag Day			REVENUE PAYMENTS:	Destroy or part to be seen and the
	Payment of Income Tax (Staff)		4001	Maintenance of Garden	17.02
	Recovery of Prof. Tax		4003	Development of campus	17,93
7028	Payment of Xerox charges (RTI)		4008,		4 66 43
A District			4017,	Rent, Rates & Taxes Inst. Prof tax	4,88,43
2014	Other Receipts (Cancellation of Cheques)		4018		and the second second second second
/1005	The second secon		4009-10	Water & Electricity (Electricity Charges)	4,42,71
	Medical Reimbursement			Other Payments	Contract Con
	SSC exam refund by HCU RTC		2006		1,62
	Unspent Amount Remitted		2006	TDS Payment of Income Tax (Staff)	NAME OF THE OWNER, WHEN PARTY OF THE OWNER, WH
	By Oversight HO releases to IIT-Boys		3006		in the contract of the contrac
A STATE OF	Amount recived from rco		3006	Income Tax	the state of the s
			3011	Class Room Consumables	MATERIAL SECTION OF THE SECTION OF T
The same	<u>Ca</u>		3016	Penalities SSC/BIE	No. per had not paint together reporter.
		and the second second	3017	Vocational students Training Programe	
			3012		15,00
ARL T			/4108	Laboratory Consumables	13,000
			4016	Payment of Septic Tank & Draiage Cleaning Charges	190
				Transportation Charges	33,110
				Prof.Tax	41,200
				Vehicle Hire Charges	
		_		Consultancy Rumuneration Charges	an encountries of the second
				Maintance of Computer Lab & Other	A SHIP CONTRACTOR OF THE PARTY
				Consumbles	1,16,370
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	3,404
-				Payment of Incentive Charges to	THE REAL PROPERTY AND ADDRESS OF THE PARTY O
-				Students	
			7026	Payment of Telephone Charges	Throughous Print (CAS) T Since (MISS)
-	Control of the second of the s		7028	Payment of Xerox Charges	39,431
				Other payments	17,620
				And the second s	
and the second				Academic Activities	
				Entrance Test Expenses	
		and the same of th	4	Science Fair	mades of the state of
		grand and the control of the control	2117	Flag Day	
			3007	Affiliation Fee	0.03 124
The same of the same of	and the second s	The second secon	3008	Payment of Examination Fee	9,03,184
-		and the second s	30.5	Printing of Exam. Papers / Health Cards & Progress Cards	
				Supportiture on Training Programmes	
	and the same of th	The state of the s	3014-13	(Staff & Non Teaching) Conv to Students Exam Centres	1,96,376
			5011	CONV TO STUDENTS EXAM CENTES IGNITE/SCIENCE FAIR/IPACT	Same and
	NOULA	3.	!	Extra - Curriculam Activites	
Na.				Extra - Currenam vertaires	
	, AROUS, E	1633		a ContactACCINCC	
			2005	Scouts & Guides/ACC/NCC	
	Thornes of		2005	Scouts & Guides/ACC/NCC payment of Games & Sports Events Annual day /Parents Day/ Celebration of	33 600

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM

codes	RECEIPTS	Amount	-	FROM 01.04.2018 TO 31.03.2019)
		Amount (Rs.)	Codes	PAYMENTS	1 30
			TOIL	National Events.	
				Games & Sports Material Purchases	
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
				Sale of Tender applications transferred to	
			1006	Head Office	
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	en e
			1103	Excess pay	
					· · · · · · · · · · · · · · · · · · ·
			1104	Fine amount transferred to Head Office	33,600
			3011	Teaching Learning Equipment	
				Subject association remuneration	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
193.64			2008-10	Post metric scholarship	
Annual and the commence of the			2014	Cash awards / Prathiba Awards	·
			2014	Other Awards etc (Funds Received from IIT Boys)	
			2004	Other Scholarship	***************************************
			2011	Teaching Grant	
		***************************************	2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
		the control of the board of the second of th	2002	SSA Grant	
		NOT CONTINUE OF THE CONTINUE O	4202	Balika Sisu Samrakshana scheme	v.n
			4203	SAAP Funds	
		00 300 cm was a sure country for success of a company of the success of the succe	4204	Samkeshma Bata	
				RWS	
		and the state of t			
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	39,340
			3012	Laboratory Consumables	
				Purchase of EAMCET/IIT Books	
			5010	Purchase of Library Books	1,000
			3010	Purchases	
		and the state of t		Medical Kit	
			4105 4105 &	Hostel Furniture & Equipments	9,800
	The second secon		1		
		The second secon	4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

		4102 4104 7030 7031 4013 4103 4111 7033	School/College Equipment Craft , music ,Audio Etc. Games Equipment Computer & Peripherals Duplicator / Computer printers Other School/ College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers Kitchen Utensils	4,000 7,05; 1,28; 18,38(
		4104 7030 7031 4013 4103 4111	Craft , music ,Audio Etc. Games Equipment Computer & Peripherals Duplicator / Computer printers Other School/ College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers	7,05 1,28 18,38
		7030 7031 4013 4103 4111	Games Equipment Computer & Peripherals Duplicator / Computer printers Other School/ College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers	7,05; 1,28; 18,38(
		7031 4013 4103 4111	Computer & Peripherals Duplicator / Computer printers Other School/ College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers	7,05; 1,28; 18,38(
		4013 4103 4111	Duplicator / Computer printers Other School / College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers	1,282
		4103	Other School/ College Equipment Petromax/Solar/Gas Lights Electrical Fans and Coolers	18,380
		4103	Petromax/Solar/Gas Lights Electrical Fans and Coolers	COMMENTAL STREET, STRE
		4111	Electrical Fans and Coolers	COMMENTAL STREET, STRE
		····· ································	Kitchen Utensils	COMMENTAL STREET, STRE
		7033	a maaanamaanamaanamaanamaanamaanamaanaanaa	9,286
			Purchase of Vehicles	9,200
			CAPITAL PAYMENTS:	Maria para de la compania del la compania de la compania de la compania del la compania de la compania del la compania de la c
		4002	Development of Play Fields (Campus)	O LORGE CONTROL OF ANY SECURIOR CONTROL CONTRO
	 	4201	Land & Buildings	s deserte commence de la commence d
			Loans & Advances	the contract of the section of the s
A CONTRACTOR OF THE CONTRACTOR		1008	Inter Unit Transfer	1. g 1888 kan i 18 i i i i i i i i i i i i i i i i i
		2101	APCO Advance Recovery	STATE OF THE PERSON OF THE PROPERTY OF THE PRO
		2102	Educational Advance	CHILICANII PRINCIPALI II INGGORIA II II MAMARAKA II II
	 	2103	Festival Advance	To a secretaria de de compressor de la compressor de compr
Park	ada da mana da	2105	CUG Bill Payment	15 Martin (4 4 a 2014) (16 (4 a 2014) (16 a 2014)
		2108	Tour Advance	
		5001	Loans & Advances to Others	
	***************************************		and the state of t	Commence of the Commence of th
	***************************************	*****	Deposits and Other Payments	
		1003	Intrest on Fixed Deposit	
		2002	Fixed Deposit	. (1884) (1884) (1884) (1884) (1884) (1884) (1884) (1884) (1884) (1884)
1 30 0		2001	Refund of EMD	1,30,000
		(1114) (142 0) (1114) (124) (124)		
		·····	Closing Balances	
			Cash in Hand	- PASS COLOR DE CONTRACTOR DE
		********************	Petty Cash Balance	14 COLD 18 18 18 18 18 COLD 18 18 18 18 18 18 18 18 18 18 18 18 18
			Bank Balances	5,51,671
Market 19 x		1		

FOR KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K-GOPALA KRISHNA)
PARTNER

Place: Hyderabad

Date: 05/(1/2020

UNIT (RCO/School/College)
TSWRDC (W) WANAPARTHY

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRDC (W) WANAPA	ARTHY
CODE: 0	DISTRICT:	WANAPARTHY
11		

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
1	School/College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society	-	1003	Interest on FDR	
2019	Contribution to ERF	-	1004	Interest on SB a/c	The control of the co
2111	Medical reimbursment	-		Sale of Gunny Bags/Broken Rice old news	
2113	C M Relief fund	Constitution of the Consti	1005	papers/condemned furniture, empty oil tins/	
3002-05	Govt.Challans	- benjim process and in superior requirement of the same of the	1	milk covers/ unserviceable articles etc.,	
6001-04-			1006-07	Sale of Tender Applications	12,000
06, 6018-	Pay & Allowances	89,69,322	1104	Fines - Collected from students	39,895
19			1104	Rent from Quarters (Salary Deductions)	-
6006-	EL Encashment	-	****************	Day Scholar SSC Examination Fee	-
6007	PPF		2014	Other Receipts	2,94,238
1 1200	Payment of Professional Tax		2014	The second secon	
6011	PRC Arrears	-	/1005	Other Receipts (Cancellation of Cheques)	1
6015	TTA	-			
6016	LTC	-	1		
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
	TA	53,970			
0012 13	School/college Expenditure				
4003	Development of School Campus	_			
4003	Misc contingent Expenses including	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT			AND
4003	Camp Maintenance				
4004	Sweeping Contract Expenditure	2,66,441	***************************************		
4005	Bore well repair charges	10,500			
4006	Repairs and maintanance of Electricals				
4007	Repairs to furniture	_	· ************************************		
E-MANAGE.	Diesel /Kerosene (Emergency Lighting)	· ·	***************************************		
6022	Hagnitality charges	-			
	Hospitality charges Advertisement Charges	_			A COLUMN A C
-	Telephone & Internet Charges	32,000			
7024-26		_			AND STREET STREET, STREET STREET, STRE
7027	Postage/Telegram	-		Manual control of the	And the second of the second control of the
AT THE REAL PROPERTY.	CUG	35,319	- Annual control of the second		and the state of t
The second second	Stationery office	0	Married Section 10 Sec	CONTINUES CANADA	A STATE OF THE PARTY OF THE PAR
	IMPACT Programme			A STANDARD WAS A STANDARD OF THE STANDARD OF T	ne de disconstruction de augusto des conseques des Augusto de Santa de la Consequencia de
100	Expenditure on Students Amenities		;		
5002	Student Uniforms	_	The state of the s	The second secon	the state of the s
5003	Bedding Material			The second secon	V Committee of the Comm
A STATE OF THE PARTY.	Purchase of Towels	-		And the state of t	A STATE OF THE PARTY OF THE PAR
5006	PT Dresses				Annual of the Control
5007-10	Note Books & Text Books, Work Books & EMCET Book	11,778			
	Stitching Charges	11,770	And the Party of t	The state of the s	
5101	Barber Charges		April 10 and 10	Market State	The state of the s
5102	Washing Charges	1,45,822	Section of the Party of the Section	The second secon	
5103		1,45,022	of the control of the special part of the special part is the spec	A CONTRACTOR OF THE PARTY OF TH	
5301	Cosmetic Charges	54,880	e y a see may	and the control of th	And the second s
5302	Plates & Glasses Trunk Boxes	24,000	The state of the s		

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.20

Codes	EXPENDITURE	Amount (Rs.)	Codes	RIOD FROM 01.04.2018 TO 31.0	and the second second
5303	Footwear	1,24,740			Amount (Rs.)
5304	Stationery	3,21,456			Andrews and the second
	Student Diet Expenses				
5201-03	Diet Expenditure	37,96,766			The second secon
5204	Catering Expenses	8,63,803	***************		provide and the control of the contr
5205 H	Hostel Contingent Expenses	1,27,015			the state of the s
	lealth & Hygiene	-72.7013			
	lospitalization/Surgery Expenses		***************************************		
TV4 Y			***************************************		The second secon
5012 F	uneral charges/Exgretia to students	- ;	***************************************		
5104 N	1edicine/First AID Expenses	89,349	***************************************		
	Conveyance to Sick Students	5,065	*************************		
	Poctors Honorarium	***************************************	~~~~~		
	Medical Kit	14,500	······		
	REVENUE PAYMENTS:	-			
	······································		***************************************		***************************************
***	Maintenance of Garden		~~~~		
4003	Development of campus	17,930			
4008,			***************************************		
	Rent, Rates & Taxes Inst. Prof tax	4,88,432	***************************************		
4018					
4009-10 V	Water & Electricity (Electricity Charges)	4,42,716			
	and a contract, (Crossingly Gillarges),	1,12,710			
C	Other Payments				4
2006 T	rds .	1,628			
3006 P	Payment of Income Tax (Staff)	-			
3006 I	ncome Tax	-			
3011	Class Room Consumables	-			
3016 F	Penalities SSC/BIE	-			
The second second second second second			***************************************		
3017	Vocational students Training Programe	-			
3012		15,000			
/4108	_aboratory Consumables	15,000			
	Payment of Septic Tank & Draiage	1 000			
	Cleaning Charges	1,900			
5013	Transportation Charges	33,110			
*************************	Prof.Tax	41,200			
	Vehicle Hire Charges	-			
	Consultancy Rumuneration Charges	_			
	Maintance of Computer Lab & Other				
	Consumbles	1,16,370	***************************************		
	······································	······································			
7020 F	Repaires and Maintenance of Equipment	-			Macrotate Pater and another than a seal of the seal of
		3,404			
	Bank Charges		***************************************		
	Payment of Incentive Charges to				
	Students				AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
	Payment of Telephone Charges	39,431			and the state of t
7028 P	Payment of Xerox Charges	***************************************	************		and the second
C	Other payments (EMD Amount Transfer	17,620			
	o DCO Maripeda)	***************************************			CAME IN AN ARCHITECTURE TO SERVICE THE SER
	Academic Activities		W-1-71 W-1-7		
2115 E	ntrance Test Expenses				
2116 S	cience Fair	***************************************			to 1874 per la fight frame and comment of the state of th
2117 F	lag Day		Company of the contract of the		and the second of the second o
3007 A	Affiliation Fee	9,03,184		*	the same of the sa
3008 P	Payment of Examination Fee	7,03,104			
3013 & P	Printing of Exam. Papers / Health Cards	- -			The state of the s
4015 8	R Progress Cards	and the second section of the s		Application of the Manufacture of the Color	



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
)14-15	Expenditure on Traning Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	1,96,376	***************************************		
	IGNITE/SCIENCE FAIR/IPACT	_			
	Extra - Curriculam Activites	The state of the s			
2005	Scouts & Guides/ACC/NCC	-			regretar tipo di more de response pressono i con a fine digitale spini per la considera
4011	Payment of Games & Sports Events	-			
4012	Annual day /Parents Day/ Celebration of National Events.	33,500			
4104	Games & Sports Material Purchases	_			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	-			
1005	Sale of Gunny Bags	-			and the same and t
1006	Sale of Tender applications transferred to Head Office	-			
1101	HRA Recovery of staff	-			
1102	Recoveries of Water and maintainence charges from staff	-			
1103	Excess pay	-			
1104	Fine amount transferred to Head Office	33,600			
3011	Teaching Learning Equipment	_			
	Progress Report				
E C	Library Expense				
3009	Purchase of Newspaper and Periodicals	39,340			
3012	Laboratory Consumables	-			
5010	Purchase of EAMCET/IIT Books				
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)				
				Excess of Expenditure over Income	1,70,01,334
17.	Excess of Income over Expenditure				
- 1 N				1 200	1,73,47,467
		1,73,47,467		Total	1,10,41,401
1	Total				

For KANDULA & ASSOCIATES

PARTNER

Place: Hyderabad

UNIT (RCO/School/College) TSWRDC (W) WANAPARTHY

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRDC (W) WANAPARTHY		The second secon	
CODE:	0	DISTRICT:	WANAPARTHY		

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	NOTE	As on 31.03.2019	As on 31.03.2018	ASSETS	NOTE	As on 31.03.2019	As on 31.03.2018
Capital Reserve	,	1					
Opening Balance	1 5	6,91,855	3,08,103	Current Assets	3	21,750	71,354
Add: Grants received from Head Office		1,67,04,821	1,10,47,184				
Add: Excess of Income over Expenditure				Fixed Assets	4	63,014	12,209
Less: Excee of Expenditure over Income		1,70,01,334	1,06,63,432				
		3,95,342	6,91,855	Loans & Advances (Asstes)	5	1,78,764	1,78,764
				other advances(diff opening)		700	700
Current Liabilities	1	3,99,526	1,65,526	Closing Balances		7 1	
				Cash in Hand		-	
Loans & Advances (Liabilities)	2	21,031	21,031	Petty Cash Balance		· -	
				Bank Balances		5,51,671	6,15,385
TOTAL		8,15,899	8,78,412	TOTAL		8,15,899	8,78,412

KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K GOPALA KRISHNA)
PARTNER

PARTNER

PARTNER

Place: Hyderabad

Date: 05/12/1010

UNIT (RCO/School/College)
TSWRDC (W) WANAPARTHY

Principal

TELANGANA SOCIAL W	ELFARE DECEMBER
	RESIDENTIAL EDUCATIONAL INSTITUTE COMP
UNIT (RCO/School/College	ELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)
UNIT (Ites, Table)	
CODE:	TSWRDC (W) WANAPARTHY
	DISTRICT: WANAPARTHY

Notes to the Accounts

Note: 1 **Current Liabilities**

Particulers	Opening Balance as on 01.04.2018	During the year	During the year	Closing Balance as on
Earnest Money Deposit (EMD)	1,45,000	Receipts	Payments	
Funds from SSC Board	= 1713,000	3,64,000	1,30,000	3,79,000
Funds from BIE			-	-
Post Metric Scholarship			-	-
Cash Awards / Prathibha Awards				-
Other Awards				-
Other Scholarship	28,242			28,242
Teaching Grant	(7,716)	_	-	(7,716)
Red Ribbon	(1,1=3)	_	-	-
Rajiv Vidya Mission (RVMS)		-	-	-
School Grant		-	-	
SSA Grant			-	-
Balika Sisu Samrakshana scheme		-		•
SAAP Funds		-	-	-
Samkeshma Bata		-	-	-
RWS				-
Other Deposits				· -
Other Liabilities				-
Head Office GSLI				-
Head Office GPF				-
AP Civil Supplies corporation				
Unpaid scolarships	1,65,526	3,64,000	1,30,000	3,99,526

Note: 2

Loans & Advances (Liabilities) Particulers	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
	21,031	-	-	21,031
Inter-Units Transfers	21,002	-	-	-
APCO Advance				
Other Advances				-
National Green corporation (APNGC)				
Medical Reimbercement			1 N - WA - 197	-
TDS Payable	110 17		1	r specify acts
Incentives				7 J 97 J 107 -
Advance from B.I.E	21,031	-	-	21,031



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY						
UNIT (RCO/School/College) TSWRDC (W) WANAPARTHY						
CODE:	0	DISTRICT:	WANAPARTHY			

Notes to the Accounts

Note: 3 Current Assets

Particulers	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Fixed Deposit	21,750	-	-	21,750
Closing Stock	49,604	37,91,676	37,96,766	217/50
GPF Trust	10/001	57,51,070	37,30,700	
Transfer to Head Office			-	AL AND
Receivables				At the same of the
	71,354	37,91,676	37,96,766	21,750

Note: 4 Fixed Assets

Particulers	Opening Balance as on 01.04.2018	Additions	Deletions	Closing Balance as on 31.03.2019
Library Books	1,519	1,000		2.510
Furniture & Equipments	1,019	1,000		2,519
Hostel Furniture & Equipments	4,920	9,800		14 720
Lab Furniture & Equipments	1,520	9,800		14,720
Class Room Furniture				
School/College Equipment				
Craft , Music ,Audio Etc.				,
Games Equipment		4,000		4 000
Computer & Peripherals		7,057		4,000
Duplicator / Computer printers		1,282		7,057
Other School/ College Equipment		1,202		1,282
Petromax/Solar/Gas Lights		<u>-</u> 1		
Electrical Fans and Coolers	4,000	18,380		22 200
Kitchen Utensils	1,770	9,286		22,380
Purchase of Vehicles		-		11,056
Dovelopment of campus/ Play Field				*
and & Buildings		-		
<u> </u>				-
	12,209	50,805	-	63,014

Note: 5 Loans & Advances (Asstes)

Particulers	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Inter Unit Transfer				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment		-		-
Tour Advance		-		-
Loans & Advances to Others	1,78,764	-		1,78,764
Cash awards				-
ASSOCIATED				-
(5)	1,78,764	-	-	1,78,764